[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 21 /2020 – Central Tax

New Delhi, the 23rd March, 2020

G.S.R.....(E).–In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 45/2019 – Central Tax, dated the 09th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 768 (E), dated the 09th October, 2019, namely:–

IndiaCode

In the said notification, in the second paragraph, the following proviso shall be inserted, namely: –

"Provided that for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh, shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Central Goods and Services Tax Rules, 2017 effected during the quarter October-December, 2019 till 24th March, 2020.".

2. This notification shall be deemed to come into force with effect from the 31stDay of January, 2020.

[F. No.CBEC-20/06/04/2020-GST]

(Pramod Kumar)

Director, Government of India

Note: The principal notification No. 45/2019 – Central Tax, dated the 09th October, 2019was published in the Gazette of India, Extraordinary vide number G.S.R. 768(E), dated the 09th October, 2019.